

ALLEN & OVERY

BY EMAIL

Hon. Katherine B. Forrest
United States District Court
Southern District of New York
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New York, NY 10007
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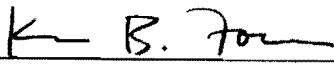
Re: SEC v. Fabrice Tourre, Case No. 10-cv-3229 (KBF)

Dear Judge Forrest:

Together with the Law Office of John P. Coffey, we represent Defendant Fabrice Tourre in the above-referenced litigation. In advance of Friday's argument on the SEC's Motion *In Limine* To Preclude Defendant Fabrice Tourre From Offering Evidence Or Argument At Trial That He Reasonably Relied on Advice of Counsel, we respectfully draw to the Court's attention the following two items.

First, in its Reply Memorandum filed earlier this afternoon, the SEC references the fact that we filed Goldman's Firmwide Capital Committee Memorandum (Exhibit 4 to the June 7, 2013 Declaration of Pamela Rogers Chepiga) in redacted form. We will bring a copy of the unredacted document, which the SEC has, to argument on Friday, so that the Court can review it in camera, and see that, subject to one redaction that Goldman made on the ground of privilege, the redactions the SEC references were made for client confidentiality reasons because the document addresses transactions with other Goldman clients that are unrelated to AC1.

Second, we feel constrained to alert the Court that the SEC's Reply Memorandum cites to *Spirit v. Bechtel*, 232 F.2d 241 (2d Cir. 1956), without stating that it is relying on a dissenting opinion. We respectfully draw to the Court's attention the concurring opinion of Judge Lumbard. *See id.* at 249-50. ✓

ORDERED
Post on Docket
6/14/13

Katherine B. Forrest, USDJ

Respectfully submitted,


Andrew Rhys Davies

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